

WEAVER VOLUNTARY COUNCIL ON AGING, INC.

MONROE, LOUISIANA

FINANCIAL STATEMENTS

JUNE 30, 2011

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the State Budget Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 6/11/12

Marsha O. Hilligan
Certified Public Accountant
Shreveport, Louisiana

WHEELER VOLUNTARY COUNCIL ON AGING, INC.

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June 30, 2011

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Marsha O. Millican

CERTIFIED PUBLIC ACCOUNTANT

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Webster Voluntary Council on Aging, Inc.
Minden, Louisiana

I have audited the accompanying general purpose financial statements of Webster Voluntary Council on Aging, Inc., as of and for the year ended June 30, 2003. These general purpose financial statements are the responsibility of Webster Voluntary Council on Aging, Inc., Management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America, and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Webster Voluntary Council on Aging, Inc. as of June 30, 2003, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued a report dated August 7, 2003 on my consideration of Webster Voluntary Council on Aging, Inc.'s internal control structure and on its compliance with laws and regulations.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The statements and schedules listed in the table of contents as supplementary information are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Webster Voluntary Council on Aging, Inc. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.


Certified Public Accountant
August 7, 2003

HESTER VOLUNTARY COUNCIL ON AGING, INC.Combined Balance Sheet - All Fund Types and Account Group
June 30, 2012

	<u>Governmental</u> <u>Fund Types</u>		<u>Account Group</u>	<u>Totals</u>
	<u>General</u>	<u>Special</u> <u>Revenue</u>	<u>General</u> <u>Fixed Assets</u>	<u>(Memorandum</u> <u>Only)</u>
ASSETS				
Cash and cash equivalents	\$334,535	\$ -	\$ -	\$ 354,535
Contracts receivable	2,076	13,369	-	15,445
Prepaid insurance	2,459	-	-	2,459
Due from other funds	-	21,852	-	21,852
General fixed assets	-	-	70,377	70,377
Total assets	<u>\$339,070</u>	<u>\$ 35,221</u>	<u>\$ 70,377</u>	<u>\$ 444,668</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Due to funding agency	\$ -	\$ -	\$ -	\$ -
Compensated absences payable	8,384	-	-	8,384
Due to other funds	21,852	-	-	21,852
Total liabilities	<u>30,236</u>	<u>-</u>	<u>-</u>	<u>30,236</u>
FUND EQUITY:				
Investments in general				
Fixed assets	-	-	70,377	70,377
Fund balances:				
Reserved for USDA	-	29,367	-	29,367
Reserved for FEMA	-	26	-	26
Reserved for utility assistance	-	3,722	-	3,722
Unreserved - undesignated	328,834	-	-	328,834
Total fund equity	<u>328,834</u>	<u>33,115</u>	<u>70,377</u>	<u>432,326</u>
Total liabilities and fund equity	<u>\$359,070</u>	<u>\$ 33,115</u>	<u>\$ 70,377</u>	<u>\$ 462,562</u>

The accompanying notes are an integral part of this statement.

KEENE VOLUNTARY COUNCIL ON AGING, INC.

Combined Statement of Revenues, Expenditures and Changes in Fund Balance -
All Governmental Fund Types
For the Year Ended June 30, 2003

	<u>General</u>	<u>Special Revenues</u>	<u>Totals (Memorandum Only)</u>
REVENUES:			
Intergovernmental	\$ 70,134	\$ 428,815	\$ 498,949
Public support	18,129	80,854	98,983
Miscellaneous	<u>7,111</u>	<u>-</u>	<u>7,111</u>
Total revenues	<u>95,374</u>	<u>509,669</u>	<u>605,043</u>
EXPENDITURES:			
Salaries	24,764	258,580	283,344
Fringe	2,787	20,088	22,875
Travel	3,861	22,188	26,049
Operating services	5,885	53,885	59,770
Operating supplies	3,881	23,548	27,429
Other costs	26	1,087	1,113
Meals	-	160,298	160,298
Capital outlay	-	-	-
Utility assistance	<u>-</u>	<u>7,436</u>	<u>7,436</u>
Total expenditures	<u>34,884</u>	<u>343,439</u>	<u>378,323</u>
Excess of revenue over expenditures before other financing sources/(uses)	41,790	166,230	208,020
OTHER FINANCING SOURCES (USES):			
Operating transfers in	14,438	121,202	135,640
Operating transfers out	<u>(1,902)</u>	<u>(84,038)</u>	<u>(85,940)</u>
Excess of revenues over expenditures	4,596	37,164	41,760
FUND BALANCE:			
Beginning of year, as previously reported	324,361	36,449	360,810
Prior period adjustment	<u>(123)</u>	<u>123</u>	<u>-</u>
Beginning of year, restated	<u>324,238</u>	<u>36,572</u>	<u>360,810</u>
End of year	\$ <u>328,834</u>	\$ <u>73,736</u>	\$ <u>402,570</u>

The accompanying notes are an integral part of this statement.

MEMOTEC VOLUNTARY COUNCIL ON AGING, INC.

Statement of Revenues, Expenditures and Charges in Fund Balance -
 Budget (GAAP Basis) and Actual - General Fund
 For the Year Ended June 30, 2001

	Variance Favorable (Unfavorable)	Budget	Actual
REVENUES:			
Intergovernmental	\$ -	\$ 70,324	\$ 70,324
Public support	3,939	18,150	18,129
Miscellaneous	2,930	10,881	7,711
Total revenues	\$	\$6,155	\$6,155
EXPENDITURES:			
Salaries	2	34,436	34,744
Fringe	820	2,785	2,797
Travel	6290	3,332	3,961
Operating services	5,795	4,048	9,855
Operating supplies	3,445	354	3,601
Other costs	-	11,898	26
Capital outlay	-	-	-
Total expenditures	4,581	58,291	58,404
Excess (deficiency) of revenues over expenditures	4,596	37,144	41,760
OTHER FINANCING SOURCES (USES):			
Operating transfers in	14,438	-	14,438
Operating transfers out	(14,438)	(27,144)	(31,602)
Excess of revenues and other sources over expenditures and other uses	4,596	-	4,596
FUND BALANCE:			
Beginning of year (Note 13)	-	324,238	324,238
End of year	\$ 4,596	\$ 324,238	\$ 328,834

WINGSTER VOLUNTARY COUNCIL ON AGING, INC.Combined Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget (GAAP Basis) and Actual - Special Revenue Funds
For the Year Ended June 30, 2002

	Variance				
	Favorable				
	(Unfavorable)		Budget	Actual	
REVENUES:					
Intergovernmental	\$1	5,438	0	438,251	
Public support		394		79,468	
Miscellaneous		-		-	
Total revenues	<u>1</u>	<u>5,832</u>	<u>513,308</u>	<u>517,719</u>	
EXPENDITURES:					
Salaries		1,728	260,308	258,580	
Fringe		298	30,394	25,098	
Travel	(529	21,579	22,108	
Operating service	(6,543	49,122	55,665	
Operating supplies	(1,145	22,463	23,548	
Other costs		9,891	7,818	1,091	
Meals		902	161,880	160,998	
Capital outlay		-	-	-	
Utility assistance		<u>1,804</u>	<u>9,460</u>	<u>7,426</u>	
Total expenditures		<u>2,342</u>	<u>352,032</u>	<u>349,429</u>	
Excess (deficiency) of revenues over	(2,490	(38,123)	
				(40,621)
OTHER FINANCING SOURCES (USES):					
Operating transfers in	(1,040	123,242	123,202	
Operating transfers out		<u>21</u>	<u>(</u>	84,128)	
Excess of revenues over expenditures	(3,457	-	(3,457)
FUND BALANCE:					
Beginning of year (Note 12)		-	36,572	36,572	
End of year	\$1	<u>3,457</u>	<u>36,572</u>	<u>33,115</u>	

The accompanying notes are an integral part of this statement.

WEBSTER VOLUNTARY COUNCIL ON AGING, INC.

Notes to Financial Statements
June 30, 1983

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Statement of Presentation

The accompanying financial statements conform to generally accepted accounting principles as applicable to governmental units.

B. Reporting Entity

In 1964, the State of Louisiana passed Act 456 which authorized the charter of voluntary councils on aging for the welfare of the aging people in their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. Webster Voluntary Council on Aging, Inc. is a non-profit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with most of its revenues. The council also receives revenues from other federal, state, and local government agencies which may impose certain restrictions upon how the Council can use the money that they have provided.

The Council is not a component unit of another primary government nor does it have any component units which are related to it. Therefore, the Council has presented its financial statements as a separate special-purpose government.

The primary function of Webster Voluntary Council on Aging, Inc. is to improve the quality of life for the parish's elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Such services include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 11 voluntary members who serve three-year terms, governs the Council.

(Continued)

WEIGHTER VOLUNTARY COUNCIL ON AGING, INC.

Notes to Financial Statements
June 30, 2003

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Fund Accounting:

The accounts of the Council are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which spending activities are controlled. The various funds presented in the financial statements in this report are as follows:

Government Fund Types

Government funds are those through which most governmental functions of the Council are financed. The acquisition, use, and balances of the Council's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The governmental funds and the programs comprising them as presented in the financial statements are described as follows:

General Fund - The General Fund is the general operating fund of the Council. It is used to account for all financial resources except those required to be accounted for in another fund. These discretionary funds are accounted for and reported according to the source (federal, state, or local) from which they are derived.

(Continued)

REGISTER VOLUNTARY COUNCIL ON AGING, INC.

Notes to Financial Statements
June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)

The following types of programs comprise the Council's General Fund:

Local

Local funds are received from various local sources, such funds not being restricted to any special use. The Council's program participants also generate revenues through a variety of fund raising activities that are not sponsored by any particular grant award. Revenues and expenses relating to these activities are accounted for as part of the General Fund's local programs.

FOOA (Act 735)

FOOA (Act 735) funds are appropriated for the Governor's Office of Elderly Affairs by the Louisiana Legislature for remittance to the Council on Aging. The Council may use these "Act 735" funds at its discretion.

Elderly Waiver

The Elderly Waiver Fund is funded under an agreement with the Louisiana Department of Health and Hospitals. The Council acts as a coordinator of services for people who are home-bound and in need of services similar to those provided in a nursing home. Rather than have the person sent to a nursing home, the Council coordinates necessary services and is paid a fee by Medicaid for performing the case management.

United Way

This program represents an appropriation from United Way to the Council to be used for G-2 meals.

(Continued)

NEWSTER VOLUNTARY COUNCIL ON AGING, INC.

Notes to Financial Statements

June 30, 1983

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Fund Types (Continued)

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The following are the funds which comprise the Council's Special Revenue Funds:

Title III - C Area Agency Administration Fund

The Title III - C Area Agency Administration Fund is used to account for some of the administrative costs associated with operating the special programs for the aging.

Senior Center Fund

The Senior Center Fund is used to account for the administration of Senior Center Program funds appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This program provides community service centers at which older persons receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community.

Title III C-1 Congregate Meals Fund

Title III C-1 funds are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to provide nutritional congregate meals to the elderly in strategically located centers.

Title III C-2 Home Delivered Meals Fund

Title III C-2 funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to provide nutritional meals to home-bound older persons.

(Continued)

NEWSTER VOLUNTARY COUNCIL ON AGING, INC.

Notes to Financial Statements

June 30, 2003

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Fund Types (Continued)

Nutritional Services Incentive

The NSI Fund is used to account for the administration of the Food Distribution Program fund provided by the United States Department of Agriculture through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This program reimburses the service provider on a per unit basis for each congregate and home-delivered meal served to an eligible participant so that United States food and commodities may be purchased to supplement these programs.

Utility Assistance Fund

The Utility Assistance Fund is used to account for the administration of programs that are sponsored by local utility companies. The companies collect contributions from service customers and remit the funds to the Louisiana Association of Councils on Aging (LACOA) which in turn remits funds relating to Morehouse Council on Aging, Inc. to the Council so that it can provide assistance to the elderly for the payment of their utility bills.

Audit Fund

The Audit Fund is used to account for funds received from the Governor's Office of Elderly Affairs that are restricted to use as a supplement to pay for the cost of having a annual audit of the Council's financial statements.

Title III - D. Preventive Health

The III, Part D fund is used to account for funds which are used for disease prevention and health promotion activities.

Supplemental Senior Center Fund

The Louisiana Legislature Appropriated additional money for various councils on aging through the state to be used to supplement the primary state grant for senior

(Continued)

WEBSTER VOLUNTARY COUNCIL ON AGING, INC.

Notes to Financial Statements
June 30, 1983

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Supplemental Senior Center Fund (Continued)

centers. Webster Voluntary Council on Aging, Inc. was one of the parish councils to receive a supplemental grant. These funds are "passed through" the Governor's Office of Elderly Affairs.

Title III E - Care-giver

This program provides systems of support services for family care-givers and for older individuals who are relative care-givers.

FEMA

The FEMA fund is used to account for the administration of a Disaster Assistance Program, the purpose of which is to supplement food to individuals who may or may not currently be receiving assistance.

D. Account Groups

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The account group is not a "fund".

General Fixed Assets

The fixed assets (capital outlays) used in governmental fund type operations of Webster Voluntary Council on Aging, Inc. are accounted for (capitalized) in the General Fixed Assets Account Group and are recorded as expenditures in the governmental fund types when purchased.

(Continued)

WEBSTER VOLUNTARY COUNCIL ON AGING, INC.

Notes to Financial Statements

June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)

E. Basis of Accounting:

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. All grant revenue is considered susceptible to accrual. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.

F. Transfers:

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are accounted for through the various due from and due to accounts.

G. Budget Policy:

The Governor's Office of Elderly Affairs "GOEA" notifies the Council each year as to the funding levels for each program's grant award.

The Council may also obtain grants from agencies other than GOEA and the Council considers the potential revenues to be earned under those grants.

Projections are made of revenues from other sources based on past trends and data available to form expectations of future revenues.

(Continued)

WESTER VOLUNTARY COUNCIL ON AGING, INC.

Notes to Financial Statements
June 30, 2003

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)

G. Budget Policy: (Continued)

The Executive Director prepares a proposed budget based on the expected funding levels and then submits the budget to the Board of Directors for approval. The budget is prepared on a basis consistent with generally accepted accounting principles.

The Board of Directors review and adopts the budget before May 31 of the current year for the next year.

The adopted budget is forwarded to COSEA for final approval.

Actual amounts are compared to budgeted amounts periodically during the year as a management control device.

The Council may transfer funds between line items as often as required but must obtain prior approval from the grantor agency for funds received from that agency.

Budgeted amount presented in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

The Council is not required by state or local law to prepare a budget for every program or activity it conducts. Accordingly, some activities are not budgeted, particularly if they are deemed to be immaterial by management.

(Continued)

WESTPORT VOLUNTARY COUNCIL ON AGING, INC.

Notes to Financial Statements
June 30, 2002

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- H. Compensated Absences:
The Council records a liability for vesting accumulated rights to receive vacation or sick pay benefits.
- I. Fixed Assets:
Assets which cost at least \$1,000 and which have an estimated useful life of greater than 1 year are capitalized as fixed assets. All fixed assets are stated at historical cost or estimated historical cost, if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. No depreciation has been provided on general fixed assets.
- J. Reservation of Fund Balances:
The Council "reserves" portions of its fund balance that are legally restricted and are available only to meet future obligations.
- K. Cash and Cash Equivalents:
The Council's policy is to include short-term interest bearing deposits with cash in the financial statements.
- L. Total Columns and Combined Statements - Overview:
Total columns on the combined statements - overview are captioned "memorandum only" to indicate that they are presented only to help with financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

(Continued)

WEAVER VOLUNTARY COUNCIL ON AGING, INC.

Notes to Financial Statements

June 30, 1983

M. Management's Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that may affect certain reported amounts and disclosures. Accordingly, results may differ from those estimated results may differ from those estimates.

- N. Prepaid expenses consist of prepaid insurance and were paid with local funds.

2. REVENUE RECOGNITION

Intergovernmental

Intergovernmental revenues are recorded in governmental funds as revenues in the accounting period when they become susceptible to accrual, that is, measurable and available. Intergovernmental grants do not allow the Council to recognize revenue under the grant award until actual costs are incurred or units of service are provided.

Program Service Fees

Program service fees are recognized when the Council provides the service that entitled the Council to charge the recipient for the services received.

Public Support and Miscellaneous Revenues

The Council encourages and receives contributions from clients to help offset the costs of the Title III-B, C-1, C-2 programs. In addition, various funds raised are held during the year to obtain funds to offset costs of general operations and senior activities. The timing and amounts of the receipts of public support and miscellaneous revenues are difficult to predict.

(Continued)

WESTER VOLUNTARY COUNCIL ON AGING, INC.

Notes to Financial Statements
June 30, 2003

1. REVENUE RECOGNITION (Continued)

Public Support and Miscellaneous Revenues (Continued)

therefore, they are not susceptible to accrual and are recorded as revenue in the period received.

3. BOARD OF DIRECTORS COMPENSATION

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member.

4. IN-KIND CONTRIBUTIONS

The Council received various in-kind contributions during the year. In-kind contributions consisted primarily of the time donated by volunteer workers at senior centers and meal sites. Although these contributions have not been reported as revenues, no offsetting expenses have been incurred thereby producing no effect on the financial statements.

5. CONTRACTS RECEIVABLE

Contracts receivable at June 30, 2003, are as follows:

Title III Caregiver	\$ 11,243
Elderly Waiver	<u>2,076</u>
Total	<u>\$ 13,319</u>

All contracts receivable are fully collectible at June 30, 2003.

(Continued)

WEBSTER VOLUNTARY COUNCIL ON AGING, INC.

Notes to Financial Statements
June 30, 2003

6. CHANGES IN FIXED ASSETS

Fixed assets at June 30, 2003 is as follows:

Balance, July 1, 2002	\$ 70,317
Purchase of equipment	<u>-</u>
Balance, June 30, 2003	<u>\$ 70,317</u>

Fixed assets by category at year end are:

Automotive equipment	\$ 34,348
Furniture and equipment	16,577
Recreation equipment	5,485
Other equipment	<u>13,859</u>
Total	<u>\$ 70,327</u>

7. DEPOSITS WITH FINANCIAL INSTITUTIONS

The Council maintains a consolidated bank account to deposit the money it collects and to pay its bills. The consolidated bank account is available for use by all funds. The purpose of this consolidated account is to reduce administration costs and facilitate cash management.

At June 30, 2003, the carrying amount of the Council's deposits were \$ 354,035 and the bank's balance was \$388,875. The difference is due to outstanding checks at June 30. Funds on deposit of \$208,000 are insured by FDIC insurance. Deposits of \$188,875 are collateralized securities held by the depository bank in the Council's name. State statutes authorize the Council to invest in United States bonds, treasury notes, or time certificates of state banks organized under the laws of Louisiana and national banks having their principal office in the State of Louisiana.

The Council's deposits are categorized below to give an indication of the level of risk assumed by the Council at year end.

(Continued)

WEBSTER VOLUNTARY COUNCIL ON AGING, INC.

Notes to Financial Statements
June 30, 2003

7. DEPOSITS WITH FINANCIAL INSTITUTIONS: (CONTINUED)

	Bank Balance
Category 1	\$
Deposits insured or collateralized With securities held by the Council or by its agent in the Council's name	-
Category 2	
Deposits collateralized with securities held by the pledging financial institution or agent in the Council's name	-
Category 3	
Deposits that are uncollateralized, including any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department, or agent, but not in the Council's name	188,875
Total	<u>\$ 188,875</u>

8. INCOME TAX STATUS

Webster Voluntary Council on Aging, Inc. is an organization exempt from tax under Internal Revenue Code Section 501 (c) (3). Accordingly, the financial statements contain no provision for income taxes.

9. ECONOMIC DEPENDENCY

The Council receives the majority the majority of its revenue from funds provided through grants administered by the Louisiana Governor's Office of Elderly Affairs. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Council will receive in the next fiscal year.

(Continued)

WINTER VOLUNTARY COUNCIL ON AGING, INC.

Notes to Financial Statements

June 30, 2003

10. RISK MANAGEMENT

The Council is exposed to various risks of loss related to torter thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Council has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur. No settlements were made during the year that exceeded the Council's insurance coverage.

11. RELATED PARTY TRANSACTIONS

During the year, the Council made occasional purchases totaling \$2,403 of coffee and related supplies from a company owned by the Executive Director's son, the only local provider of such items. The purchases were approved by the Board of Directors.

12. INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2003 are as follows:

		<u>Funds Transferred In</u>				
Funds	Title	Title	Title			
Transfer	Title	III	III			
<u>Out</u>	<u>D</u>	<u>III-B</u>	<u>C-1</u>	<u>C-2</u>	<u>AAA</u>	<u>Total</u>
Local	\$ -	\$ -	\$ 379	\$ 4,999	\$ -	\$ 5,378
United Way	-	-	-	13,150	-	13,150
PCOA	4	14,961	886	-	783	16,634
USGA	-	-	16,909	30,307	-	47,207
Senior Ctr	-	33,006	-	-	-	33,006
Supple. Ctr	-	-	-	-	-	-
Senior Ctr	-	-	-	3,825	-	3,825
Total						
Special						
Revenue	<u>\$ 4</u>	<u>\$42,967</u>	<u>\$18,147</u>	<u>\$58,241</u>	<u>\$ 783</u>	<u>\$121,202</u>
General Fund:						
Elderly Waiver - Transfer In						<u>\$ 14,436</u>
Total All						<u>\$135,640</u>

NESTLE VOLUNTARY COMMITTEE ON AGING, INC.

Notes to Financial Statements
June 30, 2002

13. PRIOR PERIOD ADJUSTMENT

Due to an error in reporting Nutritional Services Revenue (formerly NSPA) for the year ended June 30, 2002, beginning fund balances for General and Nutritional Services Revenue have been restated as follows:

	<u>General</u>	<u>NSR</u>
Balance beginning of year, as previously reported	\$ 324,363	\$ 34,588
Adjustment for error in reporting NSR revenue	<u>(123)</u>	<u>123</u>
Balance, beginning of year, restated	<u>\$ 324,240</u>	<u>\$ 34,711</u>

WESTER VOLUNTARY COUNCIL ON AGING, INC.

Combining Statement of Program Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds For the Year Ended June 30, 1993

	<u>Title 1118</u>		<u>Title 111-2</u>		
	<u>Supportive Services</u>	<u>Area Agency Admin.</u>	<u>602</u>	<u>602</u>	<u>Title 111 2</u>
REVENUES					
Intergovernmental:					
Governor's Office of					
Elderly Affairs	8182,368	0 28,947	0	81,471	0 88,986
Federal Emergency					
Food & Shelter	-	-	-	-	-
Funding Support:					
Restricted - Utility					
Programs	-	-	-	-	-
Client Contributions	24,188	-	24,188	24,604	-
Total revenues	<u>112,556</u>	<u>28,947</u>	<u>128,626</u>	<u>136,563</u>	<u>8,296</u>
EXPENDITURES					
Salaries	123,875	18,788	45,428	68,037	732
Fringe	8,843	1,585	5,453	4,343	52
Travel	4,513	28	341	13,824	-
Operating services	24,848	8,455	8,128	8,998	283
Operating supplies	9,584	888	1,584	1,788	3,383
Other costs	45	88	462	494	2
Meals	-	-	75,433	85,845	-
Utility assistance	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>180,622</u>	<u>21,738</u>	<u>128,183</u>	<u>178,844</u>	<u>8,262</u>
Excess (deficiency) of revenues over expenditures	1 43,967	1 7,209	1 18,187	1 58,281	1 4
OTHER FINANCING SOURCES (USES)					
Operating transfers in	43,967	703	18,187	58,281	4
Operating transfers out	-	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	-	-	-	-
FUND BALANCES					
Beginning of year (June 1)	-	-	-	-	-
End of year	<u>1 -</u>	<u>2 -</u>	<u>2 -</u>	<u>2 -</u>	<u>2 -</u>

WISCONSIN VOLUNTARY COUNCIL ON AGING, INC.

Combining Statement of Program Revenues, Expenditures
and Changes in Fund Balances -
General Fund
For the Year Ended June 30, 2003

	<u>Local</u>	<u>Elderly Welfare</u>	<u>United Way</u>	<u>FOUR</u>	<u>Totals</u>
REVENUES					
Intergovernmental:					
Governor's Office of					
Elderly Affairs	\$ -	\$ -	\$ -	\$18,120	\$ 18,120
Wisconsin Pariah					
Police Jury	22,116	-	-	-	22,116
Program Service Fees:					
Health and Hospitals	358	30,712	-	-	31,070
Public Support:					
Unrestricted	2,879	-	15,150	-	18,029
Interest Income	2,311	-	-	-	2,311
Total revenues	<u>27,664</u>	<u>30,712</u>	<u>15,150</u>	<u>18,120</u>	<u>91,646</u>
EXPENDITURES					
Salaries	-	34,764	-	-	34,764
Fringe	-	2,797	-	-	2,797
Travel	-	2,333	-	628	3,061
Operating services	5,213	5,761	-	779	11,753
Operating supplies	3,457	467	-	77	4,001
Other costs	-	24	-	-	24
Capital outlay	-	-	-	-	-
Total expenditures	<u>8,670</u>	<u>43,348</u>	<u>-</u>	<u>1,484</u>	<u>53,502</u>
Excess (deficiency) of revenues over expenditures	18,994	(12,636)	15,150	16,636	31,544
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	14,436	-	-	14,436
Operating transfers out	<u>(28,816)</u>	<u>(-)</u>	<u>(14,380)</u>	<u>(16,636)</u>	<u>(59,832)</u>
Excess (deficiency) of resources over resources used and other used	4,178	-	-	-	4,178
FUND BALANCES					
Beginning of year (Note 13)	<u>28,228</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,228</u>
End of year	<u>\$ 32,406</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,406</u>

Schedule 2

State TIC	Senior Contract	ROI	FDOL	Utility Assistance Fund	Suppl. Senior Contract	Assets	Totals
\$ 20,595	\$ 33,000	443,883	\$ -	\$ -	\$ 3,825	\$ 1,250	\$ 448,658
-	-	-	2,800	-	-	-	2,800
-	-	-	-	18,368	-	-	18,368
<u>2,362</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,586</u>
<u>20,727</u>	<u>33,000</u>	<u>443,883</u>	<u>2,800</u>	<u>18,368</u>	<u>3,825</u>	<u>1,250</u>	<u>468,883</u>
20,817	-	-	-	-	-	-	20,817
1,445	-	-	-	-	-	-	1,445
1,800	-	-	-	-	-	-	1,800
3,087	-	-	-	-	-	2,334	5,421
3,862	-	-	2,974	-	-	-	6,836
14	-	-	-	-	-	-	14
-	-	-	-	3,488	-	-	3,488
-	-	-	-	-	-	-	-
<u>20,727</u>	<u>-</u>	<u>-</u>	<u>2,974</u>	<u>3,488</u>	<u>-</u>	<u>2,334</u>	<u>49,523</u>
-	33,000	41,853	974	2,872	3,825	-	48,624
-	-	-	-	-	-	-	221,200
<u>-</u>	<u>33,000</u>	<u>41,853</u>	<u>-</u>	<u>-</u>	<u>3,825</u>	<u>-</u>	<u>221,200</u>
-	-	3,350	974	2,872	-	-	3,496
-	-	18,122	1,208	882	-	-	19,912
<u>-</u>	<u>-</u>	<u>18,122</u>	<u>16</u>	<u>2,382</u>	<u>-</u>	<u>-</u>	<u>20,510</u>

WHEELER VOLUNTARY COUNCIL ON AGING, INC.

Schedule of Expenditures - Budget (GAMP Basis) and Actual -
 General and Special Revenue Funds
 For the Year Ended June 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance -</u> <u>Favorable</u> <u>(Unfavorable)</u>
LOCAL:			
Salaries	\$ -	\$ -	\$ -
Fringe	-	-	-
Meals	-	-	-
Travel	-	-	-
Operating services	-	5,315	5,315
Operating supplies	-	2,457	2,457
Other costs	11,899	-	11,899
Capital outlay	-	-	-
Transfers to other funds:			
Title III C-2	1,000	5,088	-
Elderly Waiver	-	14,438	14,438
Title III C-1	-	378	378
Totals	<u>\$ 11,899</u>	<u>\$ 27,588</u>	<u>21 10,482</u>
ELDERLY WAIVER:			
Salaries	\$ 34,674	\$ 34,744	21 80
Fringe	2,705	2,797	92
Travel	3,332	3,333	1
Operating Services	4,060	3,741	299
Operating Supplies	356	467	111
Other Costs	-	26	26
Meals	-	-	-
Capital Outlay	-	-	-
Totals	<u>\$ 45,127</u>	<u>\$ 45,148</u>	<u>21 19</u>
UNITED WAY:			
Salaries	\$ -	\$ -	\$ -
Fringe	-	-	-
Travel	-	-	-
Operating services	-	-	-
Operating supplies	-	-	-
Other costs	-	-	-
Meals	-	-	-
Capital outlay	-	-	-
Transfers to other funds:			
Title III C-2	15,150	15,150	-
Totals	<u>\$ 15,150</u>	<u>\$ 15,150</u>	<u>2 -</u>

(Continued)

WEAVER VOLUNTARY COUNCIL ON AGING, INC.

Schedule of Expenditures - Budget (GPAP Basis) and Actual -
General and Special Revenue Funds - (Continued)
For the Year Ended June 30, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance -</u> <u>Favorable</u> <u>(Unfavorable)</u>	
<u>FOOD BANK USE:</u>				
Salaries	\$ -	\$ -	\$ -	-
Fringe	-	-	-	-
Travel	-	628	(628)
Operating services	-	319	(319)
Operating supplies	-	77	(77)
Transfers to other funds:				
Title III B				
Supportive Services	16,856	16,861		1,985
Title III C				
Area Agency Admin.	-	783	(783)
Title III C-1	-	886	(886)
Title III C-2	1,184	-		1,184
Title III D	-	4	(4)
Totals	<u>\$ 18,120</u>	<u>\$ 18,132</u>	<u>\$</u>	<u>-</u>
<u>Title III C-1:</u>				
Salaries	\$ 47,017	\$ 47,634	\$ (607)
Fringe	3,667	3,621		46
Travel	354	341		13
Operating services	8,989	9,138	(139)
Operating supplies	1,539	1,584	(45)
Other costs	511	462		49
Meals:				
Raw food	35,886	35,832	(47)
Non-edibles	38,844	38,521	(323)
Totals	<u>\$ 136,726</u>	<u>\$ 138,122</u>	<u>\$ (</u>	<u>1,417</u>
<u>REGIONAL CENTER:</u>				
Salaries	\$ -	\$ -	\$ -	-
Fringe	-	-	-	-
Meals	-	-	-	-
Travel	-	-	-	-
Operating services	-	-	-	-
Operating supplies	-	-	-	-
Other costs	-	-	-	-
Capital outlay	-	-	-	-
Transfers to other funds:				
Title III B	33,036	33,036		-
Totals	<u>\$ 33,036</u>	<u>\$ 33,036</u>	<u>\$</u>	<u>-</u>

(Continued)

(Continued)

WISCONSIN VOLUNTARY COUNCIL ON AGING, INC.

Schedule of Expenditures - Budget (GAAP Basis) and Actual -
General and Special Revenue Funds
For the Year Ended June 30, 2000

	<u>Budget</u>		<u>Actual</u>		Variance - Favorable (Unfavorable)	
<u>TITLE III C-2:</u>						
Salaries	\$	56,363	\$	56,037	\$	326
Fringe		4,396		4,342		54
Travel		13,297		13,624	(327)
Operating services		8,927		8,998	(71)
Operating supplies		1,850		1,788		62
Other costs		927		496		431
Meals:						
Raw food		41,856		40,768		1,088
Non-edibles		62,342		68,152		5,810
Totals	\$	<u>172,161</u>	\$	<u>179,844</u>	\$	<u>7,683</u>
<u>EXECUTIVE HEALTH:</u>						
Salaries	\$	691	\$	782	\$(91)
Fringe		54		52		2
Travel		-		-		-
Operating services		186		303	(117)
Operating supplies		3,166		3,253		87
Other costs		2		2		-
Totals	\$	<u>4,232</u>	\$	<u>4,242</u>	\$(10
<u>TITLE III C ADMINISTRATION:</u>						
Salaries	\$	19,289	\$	19,798	\$(509)
Fringe		1,866		1,866		-
Travel		26		26		-
Operating services		5,184		5,453	(269)
Operating supplies		881		903	(22)
Other costs		53		48		5
Totals	\$	<u>26,349</u>	\$	<u>27,120</u>	\$(771)
<u>TITLE III B SUPPORTIVE SERVICES:</u>						
Salaries	\$	116,186	\$	113,976	\$	2,210
Fringe		9,056		9,843		787
Travel		6,445		6,513	(68)
Operating services		22,989		26,840	(3,851)
Operating supplies		6,862		9,884	(3,022)
Other Costs		3,421		62		3,359
Totals	\$	<u>167,115</u>	\$	<u>167,320</u>	\$	<u>2,205</u>

(Continued)

(Continued)

WESTERN VOLUNTARY COUNCIL ON AGING, INC.

Schedule of Expenditures - Budget (OSAP Basis) and Actual -
 General and Special Revenue Funds
 For the Year Ended June 30, 1991

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable <u>(Unfavorable)</u>
UTILITY ASSISTANCE:			
Salaries	\$ -	\$ -	\$ -
Fringe	-	-	-
Travel	-	-	-
Operating services	-	-	-
Operating supplies	-	-	-
Other costs	-	-	-
Utility Assistance	<u>9,480</u>	<u>7,484</u>	<u>1,996</u>
Totals	<u>\$ 9,480</u>	<u>\$ 7,484</u>	<u>\$ 1,996</u>
ADULTS:			
Salaries	\$ -	\$ -	\$ -
Fringe	-	-	-
Meals	-	-	-
Travel	-	-	-
Operating services	-	-	-
Operating supplies	-	-	-
Other costs	<u>2,254</u>	<u>2,254</u>	-
Utility Assistance	-	-	-
Totals	<u>\$ 2,254</u>	<u>\$ 2,254</u>	<u>\$ -</u>
NUTRITIONAL SERVICES INCENTIVE:			
Transfers to Title III C-1	\$ 16,752	\$ 16,902	\$ 1,881
Transfers to Title III C-2	<u>10,516</u>	<u>20,302</u>	<u>229</u>
Totals	<u>\$ 27,268</u>	<u>\$ 37,202</u>	<u>\$ 9,934</u>
ELDER:			
Salaries	\$ -	\$ -	\$ -
Fringe	-	-	-
Operating Services	-	-	-
Operating Supplies	<u>2,000</u>	<u>2,974</u>	<u>974</u>
Other Costs	-	-	-
Totals	<u>\$ 2,000</u>	<u>\$ 2,974</u>	<u>\$ 974</u>

(Continued)

(Continued)

WESTERN VOLUNTARY COUNCIL ON AGING, INC.

Schedule of Expenditures - Budget (GAAP Basis) and Actual -
 General and Special Revenue Funds
For the Year Ended June 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
CAREGIVER:			
Salaries	\$ 20,840	\$ 20,417	\$ 423
Fringe	1,436	1,445	(19)
Travel	1,457	1,662	(145)
Operating Services	2,637	3,397	(260)
Operating Supplies	3,945	3,949	4
Other costs	14	14	-
Capital outlay	-	-	-
Total	<u>\$ 31,735</u>	<u>\$ 30,737</u>	<u>\$ 998</u>
SUPPLEMENTAL SENIOR CENTER:			
Transfers to Other Funds:			
Title C-2	\$ 3,825	\$ 3,825	\$ -
Totals	<u>\$ 3,825</u>	<u>\$ 3,825</u>	<u>\$ -</u>

Schedule 4WHEELER VOLUNTARY COUNCIL ON AGING, INC.

Schedule of Priority Services -
Title III, Part B, Grant for Supportive Services

For the Year Ended June 30, 2003

Access (388):	Case Management	\$	-	
	Transportation		36,562	
	Information & Assistance		4,350	
	Outreach		<u>3,233</u>	
	Total access expenses		44,104	<u>61,339</u>
In-Home (138):	Homemaker		81,115	<u>1,1325</u>
Legal (58):	Legal assistance		3,583	<u>3,583</u>
Non-priority services			<u>36,216</u>	
Total Title III-B Supportive service expenditures			165,029	
Less: Participant contributions		(14,793)	
Transfers in			<u>(41,267)</u>	
Title III-B - Supportive services grant			109,269	
Less: State homemaker		(13,922)	
Transfer to C-1 congregate meals		(3,267)	
Transfer to C-2 in home meals			<u>(13,394)</u>	
Original grant award net of additional state transportation funds			<u>\$ 71,684</u>	

WESTERN VOLUNTARY COUNCIL ON AGING, INC.Statement of General Fixed Assets
and Changes in General Fixed Assets
For the Year Ended June 30, 2003

	Balance June 30, 2002	Additions	Deletions	Balance June 30, 2003
<u>General Fixed Assets, at cost:</u>				
Automotive	\$ 34,346	\$ -	\$ -	\$ 34,346
Furniture and equipment	16,577	-	-	16,577
Recreation equipment	5,495	-	-	5,495
Other equipment	<u>13,989</u>	<u>-</u>	<u>-</u>	<u>13,989</u>
Total	<u>\$ 70,317</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,317</u>
<u>Investment in General Fixed Assets:</u>				
PCOA	\$ 13,878	\$ -	\$ -	\$ 13,878
Local	53,989	-	-	53,989
Title III E Caregiver	<u>2,510</u>	<u>-</u>	<u>-</u>	<u>2,510</u>
Total	<u>\$ 70,317</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,317</u>

NEEDLES VOLUNTARY COUNCIL ON AGING, INC.Comparative Balance Sheet - All Fund Types and Account Group
June 30.

	<u>2003</u>	<u>2002</u>
ASSETS		
Cash and cash equivalents	\$ 354,535	\$ 358,828
Contracts receivable	13,339	12,048
Prepaid insurance	3,459	2,566
Due from other funds	21,652	30,767
General fixed assets	<u>78,371</u>	<u>70,371</u>
Total assets	<u>\$ 462,562</u>	<u>\$ 474,578</u>
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Due to funding agency	\$ -	\$ 996
Compensated absences payable	8,384	11,429
Due to other funds	<u>21,652</u>	<u>30,767</u>
Total liabilities	<u>30,236</u>	<u>43,392</u>
FUND EQUITY:		
Investments in general		
Fixed assets	70,377	70,377
Fund balances:		
Reserved for USDA	29,367	34,989
Reserved for FEMA	28	1,089
Reserved for utility assistance	3,722	850
Unreserved - undesignated	<u>328,828</u>	<u>324,363</u>
Total fund equity	<u>432,326</u>	<u>431,187</u>
Total liabilities and fund equity	<u>\$ 462,562</u>	<u>\$ 474,578</u>

Schedule T

WHEATIE VOLUNTARY COUNCIL ON AGING, INC.Comparative Combined Statement of Revenues, Expenditures
and Changes in Fund Balance - All Governmental Fund Types
For the Year Ended June 30.

	<u>2003</u>	<u>2002</u>
<u>REVENUES:</u>		
Intergovernmental	\$ 499,139	\$ 516,071
Public support	88,183	88,583
Miscellaneous	<u>7,221</u>	<u>28,033</u>
Total revenues	<u>635,013</u>	<u>633,488</u>
<u>EXPENDITURES:</u>		
Salaries	293,944	278,833
Fringe	31,983	21,564
Travel	28,069	22,432
Operating services	88,828	83,696
Operating supplies	36,549	36,406
Other costs	1,113	1,498
Meals	180,998	187,953
Capital outlay	-	3,518
Utility assistance	<u>1,486</u>	<u>2,813</u>
Total expenditures	<u>623,894</u>	<u>566,005</u>
Excess of revenue over expenditures before other financing sources (uses)	1,139	38,664
<u>OTHER FINANCING SOURCES (USES):</u>		
Operating transfers in	135,488	130,334
Operating transfers out	<u>(135,488)</u>	<u>(130,334)</u>
Excess of revenues over expenditures	1,139	38,664
<u>FUND BALANCE:</u>		
Beginning of year	<u>366,813</u>	<u>332,146</u>
End of year	<u>\$ 367,952</u>	<u>\$ 360,810</u>

Marsha O. Millican

CERTIFIED PUBLIC ACCOUNTANT

INDEPENDENT AUDITOR'S REPORT OF COMPLIANCE AND OF INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Webster Voluntary Council on Aging, Inc.
Minden, Louisiana

I have audited the financial statements of Webster Voluntary Council on Aging, Inc., Louisiana as of and for the year ended June 30, 2003, and have issued my report thereon dated August 7, 2003. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Webster Voluntary Council on Aging, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Webster Voluntary Council on Aging, Inc.'s internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, I noted a certain matter involving the internal control over financial reporting and its operation that I consider to be a reportable condition. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect Webster Voluntary Council on Aging, Inc.'s ability to record, process, summarize and report financial data consistently.

with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item # 1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I consider item #1 to be a material weakness.

This report is intended for the information of management, the Board of Directors of Directors and applicable Federal and state agencies and is not intended to be, and should not be, used by anyone other than the specified parties.

Maida D. Miller

Certified Public Accountant
August 7, 2013

WESTERN TRAVELERS COUNCIL ON AGING, INC.

Corrective Action Taken on Prior Year Findings

June 30, 2003

There were no findings for the year ended June 30, 2003.

WINSTON VOLUNTARY COUNCIL ON AGING, INC.

Schedule of Findings and Questioned Costs

June 30, 2003

	<u>Findings/Noncompliance</u>	<u>Questioned Costs</u>
81	Criteria: The segregation of duties is inadequate to provide effective internal control.	-0-
	Cause: The condition is due to economic and space limitations.	
	Recommendation: No action is recommended.	
	Management's Response: We concur with the finding.	